FOX HORAN & CAMERINI LLP

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June 29, 2010

Hon. Shelley C. Chapman United States Bankruptcy Judge United States Bankruptcy Court For the Southern District of New York One Bowling Green, 6th Floor New York, NY 10004

Re:

In re Arbco Capital Management, LLC, Debtor

Adv. Pro. No. 10-03007

Dear Judge Chapman:

As directed by you in court at the hearing on June 23, 2010, I enclose for filing a letter from my client, Ira Daniel Tokayer affirming his holding of the DVP settlement funds in a separate escrow account.

Very truly yours,

FOX HORAN & CAMERINI LLP

ву:__

John R. Horan

cc:

J. Ted Donovan, Esq.

Goldberg Weprin Finkel Goldstein LLP

Hayim Regensberg

DVP Global Trading, LLP

DVP Global Trading LLC

Richard O'Connell, Trustee of the Estate of Arbco Capital Management LLP

c/o J. Ted Donovan, Esq. Goldberg Weprin Finkel Goldstein LLP 1501 Broadway – 21st Floor New York, New York 10036

Hayim Regensberg

#60525-054 P.O. Box 1000 Otisville, NY 10963

DVP Global Trading, LLP

Attn: Hayim Regensberg, President #60525-054 P.O. Box 1000 Otisville, NY 10963

DVP Global Trading LLC

Attn: Managing Member 130 West 42nd Street New York, NY 10036

IRA DANIEL TOKAYER ATTORNEY AT LAW THE CHRYSLER BUILDING 405 LEXINGTON AVENUE SEVENTH FLOOR NEW YORK, NEW YORK 10174

TEL: (212) 695-5250 FAX: (212) 695-5450

June 24, 2010

Hon. Shelley C. Chapman United States Bankruptcy Judge One Bowling Green, 6th Floor New York, New York 10004

Re: In re Arbco Capital Management, LLC, Debtor,

Adv.Pro. No. 10-03007

Hon. Judge Chapman:

I am holding DVP's settlement funds in a separate interest-bearing account which has not been commingled with other funds. The balance reflected in the account as of this date is \$493,796.82.

Very truly yours,

Ira Daniel Tokayer

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\$433,796,87.

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